## LISTING OF CLAIMS

1.-12. (Previously Withdrawn)

13.-18.(Previously Cancelled)

19.-20.(Previously Withdrawn)

21. (Previously Amended) A method of forming high strength panels suitable for use in applications requiring a capability to withstand point compression loading without deformation, comprising the steps of:

positioning a first fabric layer spaced from a second fabric layer to form opposing panel surfaces;

fixing a foam core between at least a portion of said fabric layers to form said panel;

selectively positioning at least one rigid point compressive load bearing member between portions of said foam core along areas of anticipated point compression loading in a location to prevent compression of said foam core when a point compressive load is applied to said point compressive load bearing members; and

selecting at least one of a structure and a material of said rigid point compressive load bearing member so that it has a greater resistance to compression as compared to a remaining portion of said panel exclusive of said rigid point compressive load bearing member.

22. (Previously Amended) The method according to claim 21 further comprising the step of selecting said point compressive load bearing member to be an elongated channel formed of a material selected from the group consisting of steel, aluminum and a metal alloy.

23. (Previously added) The method according to claim 21 further comprising the step of forming at a periphery of said opposing panel surfaces a plurality of fabric tabs attached to at least one of said first and s cond fabric layers.

24. (Previously add d) The method according to claim 21 further comprising the step of laminating said panel into a composite boat hull to form a transom.

25. (Previously added) The method according to claim 21 further comprising the step of positioning said rigid point compressive load bearing member in a location selected from the group consisting of between said first and said second fabric layer, and within an elongated channel defined in one of said opposing panel surfaces.

26. (Previously added) The method according to claim 25 wherein said elongated channel has a cross-sectional profile that matches a cross-sectional profile of said rigid point compressive load bearing member.

27. (Previously added) The method according to claim 26 further comprising the step of forming said rigid point compressive load bearing member from a structural foam with an outer fabric layer.

28. (Previously added) The method according to claim 27 further comprising the step of applying resin to mating surfaces of the rigid point compressive load bearing member and said elongated channel prior to positioning said rigid point compressive load bearing member in said channel.

29. (Previously added) The method according to claim 28 further comprising the step of forming fabric flaps on said rigid point compressive load bearing member and applying resin to said flaps and a flap mating portion of said panel surface to bond said flaps to said panel.

30. (Previously added) The method according to claim 25 further comprising the step of injecting a curable structural foam in a space between said opposing panel surfaces while constraining the first and second fabric layers from movement so as to form said foam core.

31. (Previously added) The method according to claim 30, further comprising the step of constraining said foam under a molding pressure selected to cause said foam to penetrate only partially through an inner thickness of said first and second fabric layers so as to leave an outer exposed portion of said fabric layer free of said structural foam.

32. (Previously added) The method according to claim 30 further comprising the step of attaching a non-woven fabric layer to a reinforcing fabric layer to form each of said first and second fabric layers

33. (Previously added) The method according to claim 32 further comprising the step of arranging said first and second fabric layers so that said reinforcing fabric layer forms an outer panel surface and said non-woven fabric layer forms an inner panel surface.

34. (Previously added) The method of claim 32, further comprising the step of selecting said reinforcing fabric layer from the group consisting of fiberglass, carbon fibers, aramid fibers, linear polyurethane fibers, polypropylene fibers, and polyester.

35. (Currently Amended) The method of claim 32, further comprising the step of selecting the non-woven fabric layer from the group consisting of polyester staple mat, glass fiber mat, a continuous thermoplastic fiber which is needle punched to form a felt-like fabric, or other organic and inorganic fiber mats and fabrics.

36. (Cancelled)

37. (Previously added) A method of forming high strength panels suitable for use in applications requiring a capability to withstand point compression loading without deformation, comprising the steps of:

positioning a first fabric layer spaced from a second fabric layer to form opposing panel surfaces;

positioning a rigid point compressive load bearing member between said first and second fabric layers along areas of anticipated point compression loading; and

injecting a foam core between at least a portion of said first and second fabric layers to form said panel, wherein said rigid point compressive load bearing member prevents compression of said foam core when a point compressive load is applied to said point compressiv load bearing member.

38. (Previously added) The method according to claim 37 further comprising the step of injecting a foam core into said rigid point compressive load bearing member.

39. (Previously added) The method according to claim 37 further comprising the step of selecting said rigid point compressive load bearing member to be an elongated channel formed of a material selected from the group consisting of steel, aluminum and a metal alloy.

40. (Previously added) A method for manufacturing a composite boat transom comprising the steps of:

positioning a first fabric layer spaced from a second fabric layer to form opposing transom surfaces;

positioning elongated rigid channel members between said first and second fabric layers aligned with locations corresponding to areas of anticipated point compressive loading; and

injecting a foam core between said first and second fabric layers.

41. (Previously added) The method according to claim 40 further comprising the step of aligning said elongated rigid channel members with an anticipated location of a bolt for an outboard motor bracket.

42. (Previously added) The method according to claim 41 further comprising the step of selecting said elongated rigid channel members to be formed of metal.

43. (Previously added) The method according to claim 40 further comprising the step of injecting said foam core within said rigid channel members.

44. (Previously added) The method according to claim 40 further comprising the step of forming said first and second fabric layers to include fabric flaps at a periphery of said composite transom.

45. (Previously added) The method according to claim 44 further comprising the step of positioning said composite transom to form part of a composite boat hull and laminating said exposed reinforcing fabric flaps into said composite boat hull.

46. (Previously added) The method according to claim 40 wherein said injecting step further comprises causing said foam core to penetrate at least partially into interstices of said fabric layer to bind said foam core to said fabric layers.

47. (Previously added) A method for manufacturing a composite boat transom comprising the steps of:

positioning a first fabric layer spaced from a second fabric layer to form opposing transom surfaces;

positioning elongated rigid channel members between said first and second fabric layers aligned with locations corresponding to areas of anticipated point compressive loading associated with an outboard motor bracket;

injecting a foam core between said first and second fabric layers; and

causing said foam core to penetrate at least partially into interstices of said fabric layers to bind said foam core to said fabric layers

48. (Previously added) The method according to claim 47 further comprising the step of selecting said elongated rigid channel members to be formed of metal.

49. (Previously added) The method according to claim 48 further comprising the step of injecting said foam core within said rigid channel members.

50. (Previously added) The method according to claim 47 further comprising the step of forming said first and second fabric layers to include fabric flaps at a periphery of said composite transom.

51. (New) A method of forming high strength panels suitable for use in applications requiring a capability to withstand point compression loading without deformation, comprising the steps of:

positioning a first fabric layer spaced from a second fabric layer to form opposing panel surfaces;

fixing a foam core between at least a portion of said fabric layers to form said panel;

positioning at least one rigid point compressive load bearing member between portions of said foam core along areas of anticipated point compression loading in a location to prevent compression of said foam core when a point compressive load is applied to said point compressive load bearing members; and

selecting said point compressive load bearing member to be an elongated channel formed of a material selected from the group consisting of steel, aluminum and a metal alloy.

52. (New) A method of forming high strength panels suitable for use in applications requiring a capability to withstand point compression loading without deformation, comprising the steps of:

positioning a first fabric layer spaced from a second fabric layer to form opposing panel surfaces;

fixing a foam core between at least a portion of said fabric layers to form said panel;

positioning at least one rigid point compressive load bearing member between portions of said foam core along areas of anticipated point compression loading in a location to prevent compression of said foam core when a point compressive load is applied to said point compressive load bearing members; and

forming at a periphery of said opposing panel surfaces a plurality of fabric tabs attached to at least one of said first and second fabric layers.

53. (New) A method of forming high strength panels suitable for use in applications requiring a capability to withstand point compression loading without deformation, comprising the steps of:

positioning a first fabric layer spaced from a second fabric layer to form opposing panel surfaces;

fixing a foam core between at least a portion of said fabric layers to form said panel;

positioning at least one rigid point compressive load bearing member between portions of said foam core along areas of anticipated point compression loading in a

location to prevent compression of said foam core when a point compressive load is applied to said point compressive load bearing members; and

laminating said panel into a composite boat hull to form a transom.

54. (New) A method of forming high strength panels suitable for use in applications requiring a capability to withstand point compression loading without deformation, comprising the steps of:

positioning a first fabric layer spaced from a second fabric layer to form opposing panel surfaces;

positioning a rigid point compressive load bearing member between said first and second fabric layers along areas of anticipated point compression loading; and

injecting a foam core between at least a portion of said first and second fabric layers to form said panel, wherein said rigid point compressive load bearing member prevents compression of said foam core when a point compressive load is applied to said point compressive load bearing member; and

injecting a foam core into said rigid point compressive load bearing member.

55. (New) A method of forming high strength panels suitable for use in applications requiring a capability to withstand point compression loading without deformation, comprising the steps of:

positioning a first fabric layer spaced from a second fabric layer to form opposing panel surfaces;

positioning a rigid point compressive load bearing member between said first and second fabric layers along areas of anticipated point compression loading; and

injecting a foam core between at least a portion of said first and second fabric layers to form said panel, wherein said rigid point compressive load bearing member prevents compression of said foam core when a point compressive load is applied to said point compressive load bearing member; and

selecting said rigid point compressive load bearing member to be an elongated channel formed of a material selected from the group consisting of steel, aluminum and a metal alloy.